

**COST ALLOCATION AGREEMENT**  
**STATE AND LOCAL GOVERNMENTS**

**EIN #:** 06-6000798

**DATE:** September 18, 2020

**STATE/LOCALITY:**

State of Connecticut  
Office of the State Comptroller  
165 Capitol Avenue  
Hartford, CT 06106

**FILING REF:** The preceding  
Agreement was dated  
November 9, 2018

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**SECTION I: ALLOCATED COSTS**

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The central service costs listed in Exhibit A, attached, are approved on a fixed basis and may be included as part of the costs of the State/local departments and agencies indicated during the fiscal year ended June 30, 2020 for further allocation to Federal grants, contracts and other agreements performed at those departments and agencies.

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**SECTION II: BILLED COSTS**

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In addition to Section I, which provides for services furnished but not billed, the services listed below are furnished and billed to State/local departments and agencies.

1. Fringe Benefits (See Special Remarks)
2. DAS/ISF - Central Printing and Electronic Publishing
3. DAS/ISF - Fleet Operations
4. DAS/BEST - Technical Services
5. DAS - Correctional Industries

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**Section III: CONDITIONS**

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The amounts approved in Section I and the billings for the services listed in Section II are subject to the following conditions:

- A. LIMITATIONS: (1) Charges resulting from this Agreement are subject to any statutory or administrative limitations and apply to a given grant, contract or other agreement only to the extent that funds are available. (2) Such charges represent costs incurred by the State/locality which are legal obligations of the State/locality and are allowable under Title 2 of the Code of Federal Regulations, Part 200 (2 CFR 200). (3) The same costs that are treated as indirect costs are not claimed as direct costs. (4) Similar types of costs are accorded consistent accounting treatment. (5) The information provided by the State/locality which was used to establish this Agreement is not later found to be materially incomplete or inaccurate.
  
- B. ACCOUNTING CHANGES: This Agreement is based on the accounting system purported by the State/locality to be in effect during the Agreement period. Changes to the method of accounting for costs which affect the amount of reimbursement resulting from the use of this Agreement require prior approval of the authorized representative of the Cognizant Agency. Such changes include, but are not limited to, changes in the charging of a particular type of cost from an allocated cost to be billed cost. Failure to obtain approval may result in cost disallowances.
  
- C. FIXED AMOUNTS: If fixed amounts are approved in Section I of this Agreement, they are based on an estimate of the costs for the period covered by the Agreement. When the actual costs for this period are determined, adjustments will be made to the amounts of a future year to compensate for the difference between the costs used to establish the fixed amounts and actual costs.
  
- D. BILLED COSTS: Charges for the services listed in Section II will be billed in accordance with rates established by the State/locality. These rates will be based on the estimated costs of providing the services. Adjustments for variances between billed costs and the actual allowable costs of providing the services, as defined by 2 CFR 200, will be made in accordance with procedures agreed to between the State/locality and the Cognizant Agency.

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E. USE BY OTHER FEDERAL AGENCIES: This Agreement was executed in accordance with the authority in 2 CFR 200, and should be applied to grants, contracts and other agreements covered by the 2 CFR 200, subject to any limitations in Paragraph A above. The State/locality may provide copies of the Agreement to other Federal Agencies to give them early notification of the Agreement.

F. SPECIAL REMARKS:  
 Equipment Definition - Equipment means an article of nonexpendable, tangible personal property having a useful life of more than one year and an acquisition cost of \$5,000.

**FRINGE BENEFIT RATE**

<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE**</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
Fixed	07/01/19	06/30/20	*	All	All Programs

\* The State of Connecticut uses a combination of direct identification and negotiated fringe benefit rates to claim fringe benefit costs. The fixed fringe benefit rate components, negotiated for each of the Retirement Systems (SERS, ARP, and Teachers), and for Unemployment Compensation, are listed below. Fringe benefit costs for Group Life Insurance, FICA-Social Security, FICA-Medicare, and Medical Insurance are directly identified by individual employee and are not part of the fringe benefit rates shown below.

<u>Rate Component</u>	<u>FYE 6/30/20</u>
SERS Regular Employees	59.99%
SERS Hazardous Duty Employees	89.32%
Alternate Retirement Plan (ARP)	14.61%
Teachers Retirement	33.40%
Unemployment Compensation	0.00%

\*\*Base: Salaries and wages of covered employees (See comments below, Notes 1 & 2).

Treatment of Fringe Benefits: Fringe benefits applicable to direct salaries and wages are treated as direct costs.

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NOTE 1

Fringe Benefit Rates: Fringe benefit rates are determined for Unemployment Compensation and each applicable Retirement System shown above. Each fringe benefit component is captured in the Statewide Accounting system using expenditure account codes. Fringe benefit rates are maintained on file by, and are available from, the State of Connecticut, Office of the State Comptroller.

NOTE 2

Treatment of Paid Absences: Vacation, holiday, sick leave pay and other absences are included in salaries and wages and are claimed on grants, contracts, and other agreements as a part of the normal costs for salaries and wages. Separate claims for the costs of these paid absences are not made.

BY THE STATE/LOCALITY:

BY THE COGNIZANT AGENCY ON  
BEHALF OF THE FEDERAL GOVERNMENT:

State of Connecticut

State/Locality

DocuSigned by:

*Kevin Lembo*

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(Signature)

Kevin Lembo

(Name)

Comptroller

(Title)

10/30/2020 | 9:49 AM EDT

(Date)

DEPARTMENT OF HEALTH & HUMAN SERVICES

(AGENCY)  
**Darryl W. Mayes**

**-S**

(Signature)

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DN: c=US, o=U.S. Government, ou=HHS, ou=PSC,  
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Darryl W. Mayes

(Name)

Deputy Director, Cost Allocation  
Services

(Title)

September 18, 2020

(Date)

HHS Representative: Pamela Page

Telephone: 214-767-6505

STATE OF CONNECTICUT 2020  
 CONSOLIDATED STATEWIDE COST ALLOCATION PLAN  
 SUMMARY OF FIXED COSTS BY DEPARTMENT GROUPINGS

2020 SUMMARY TOTALS BY SUPER AGENCIES	AUDITORS OF PUBLIC ACCOUNTS	OFFICE OF THE STATE TREASURER	OFFICE OF THE STATE COMPTROLLER	OFFICE OF POLICY AND MANANGEMENT	DEPARTMENT OF ADMINISTRATIVE SERVICES	DEPARTMENT OF INFORMATION TECHNOLOGY	DEPARTMENT OF PUBLIC WORKS	OFFICE OF THE ATTORNEY GENERAL
DEPARTMENT OF AGRICULTURE	\$ -	\$ 4,573	\$ 107,072	\$ 63,209	\$ 2,409,040	\$ 74,046	\$ 277,854	\$ 530,295
BUSINESS REGULATIONS	(5,598)	8,172	147,974	103,856	157,659	133,150	(12,185)	(556,909)
DEPARTMENT OF CHILDREN & FAMILIES	216,952	92,233	903,510	586,068	2,896,076	580,703	3,426,497	5,012,122
CONSUMER PROTECTION	-	6,450	62,928	(11,922)	1,291,321	29,806	1,334,258	1,203,192
DEPARTMENT OF CORRECTIONS	(66,295)	154,616	1,321,942	647,361	3,690,848	923,393	1,398,825	2,266,419
ECONOMIC DEVELOPMENT	(49,555)	6,808	74,636	121,169	165,858	51,639	(18,341)	79,945
STATE BOARD OF EDUCATION	453,394	100,369	1,414,921	218,645	3,208,839	969,225	1,587,553	684,123
ENVIRONMENTAL PROTECTION	(146,706)	44,395	645,759	297,414	2,178,262	189,774	2,708,782	1,019,388
DEPARTMENT OF PUBLIC HEALTH	130,002	28,469	564,233	425,642	598,945	196,700	2,242,812	174,047
HIGHER EDUCATION	599,828	866,235	6,888,898	(190,118)	2,187,776	1,423,745	153,934	1,104,040
DEPARTMENT OF SOCIAL SERVICES	1,013,390	46,810	457,495	1,104,388	929,499	97,555	2,168,225	689,254
DSS DAS-COLLECTIONS	-	-	-	-	8,013,298	-	-	-
JUDICIAL DEPARTMENT	(153,967)	222,305	2,060,510	44,600	1,918,052	308,079	948,238	602,649
DEPARTMENT OF LABOR	(35,123)	41,581	931,701	99,419	(1,265,388)	268,633	(5,936)	491,523
DEPARTMENT OF MENTAL HEALTH	468,546	134,253	1,622,293	545,946	3,448,634	738,432	1,052,086	503,180
DEPARTMENT OF DEVELOPMENTAL SERVICES	(6,151)	97,044	896,296	483,626	2,687,190	366,644	1,209,966	176,784
DEPARTMENT OF MOTOR VEHICLES	(4,899)	27,750	300,494	104,778	353,127	506,507	-	198,057
DEPARTMENT OF PUBLIC SAFETY	(94,072)	67,834	800,975	250,258	6,725,284	1,650,140	143,230	834,152
DEPARTMENT OF REVENUE SERVICES	(191,647)	20,307	343,927	97,232	630,873	35,474	555,336	605,030
DEPARTMENT OF TRANSPORTATION	(162,316)	155,296	5,814,372	614,037	8,735,056	1,192,395	-	664,754
ALL OTHERS	226,229	92,596	883,763	954,667	1,560,230	636,849	3,245,633	679,536
TOTALS	\$ 2,192,012	\$ 2,218,096	\$ 26,243,699	\$ 6,560,275	\$ 52,520,479	\$ 10,372,889	\$ 22,416,767	\$ 16,961,581

2020 SUMMARY TOTALS BY SUPER AGENCIES	PAYMENTS TO TOWNS IN LIEU OF TAXES	TUITION REIMBURSEMENT	EQUIPMENT USE (CORE-CT DEPRECIATION)	(CORE-CONSTRUCTION SERVICES	SUB-TOTAL	ADJUSTMENT FROM 2018 FIXED COSTS	TOTAL
DEPARTMENT OF AGRICULTURE	\$ 92,323	\$ 9,258	\$ -	\$ -	\$ 3,567,670	\$ -	\$ 3,567,670
BUSINESS REGULATIONS	40,646	26,916	-	-	43,681	-	43,681
DEPARTMENT OF CHILDREN & FAMILIES	64,153	90,991	-	-	13,869,305	-	13,869,305
CONSUMER PROTECTION	21,450	19,988	-	-	3,957,471	-	3,957,471
DEPARTMENT OF CORRECTIONS	(685,406)	14,905	-	-	9,666,608	-	9,666,608
ECONOMIC DEVELOPMENT	(2,180)	(2,354)	-	-	427,625	-	427,625
STATE BOARD OF EDUCATION	1,725,413	1,154,024	-	-	11,516,506	-	11,516,506
ENVIRONMENTAL PROTECTION	99,840	49,627	-	-	7,086,535	-	7,086,535
DEPARTMENT OF PUBLIC HEALTH	162,276	206,712	-	-	4,729,838	-	4,729,838
HIGHER EDUCATION	13,358,470	189,195	-	-	26,582,003	-	26,582,003
DEPARTMENT OF SOCIAL SERVICES	121,883	23,090	-	-	6,651,589	-	6,651,589
DSS DAS-COLLECTIONS	-	-	-	-	8,013,298	-	8,013,298
JUDICIAL DEPARTMENT	2,335,776	-	-	-	8,286,242	-	8,286,242
DEPARTMENT OF LABOR	51,985	28,976	-	-	607,371	-	607,371
DEPARTMENT OF MENTAL HEALTH	1,089,459	543,092	-	-	10,145,921	-	10,145,921
DEPARTMENT OF DEVELOPMENTAL SERVICES	22,587	61,059	-	-	5,995,045	-	5,995,045
DEPARTMENT OF MOTOR VEHICLES	48,382	17,184	-	-	1,551,380	-	1,551,380
DEPARTMENT OF PUBLIC SAFETY	511,002	103,787	-	-	10,992,590	-	10,992,590
DEPARTMENT OF REVENUE SERVICES	(219,183)	52,876	-	-	1,930,225	-	1,930,225
DEPARTMENT OF TRANSPORTATION	2,304,455	95,177	-	-	19,413,226	-	19,413,226
ALL OTHERS	903,512	77,919	-	-	9,260,934	-	9,260,934
TOTALS	\$ 22,046,843	\$ 2,762,422	\$ -	\$ -	\$ 164,295,063	\$ -	\$ 164,295,063